The City Of Miami Gardens

Fiscal Year 2003-2004

Proposed Operating Budget



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Table of Contents

Executive Summary	4
Introduction	
Revenues:	10
Ad Valorem Taxes	10
Franchise Fees	10
Utility Taxes	11
Communications Services Tax	11
Occupational Licenses	12
Other Licenses, Fees and Permits	
Building Permits	13
Intergovernmental Revenues	13
Charges for Services	
Fines and Forfeitures	
Other Revenues	15
Local Option Gas Taxes	16
Non-recurring Revenues	16
Expenditures:	17
City Council	
Office of the City Manager	18
Office of the City Clerk	19
Office of the City Attorney	
General Government	21
Finance Department	22
Police Department	
Code Enforcement	24
Building and Planning Department	24
Public Works Department	
Parks and Recreation Department	
Debt Service- Quality Neighborhood Improvement Program (QNIP)	
Transportation Fund	
Police Education Fund	
Capital Project Fund	31

Table of Figures

Figure 1 - City Of Miami Gardens, Total Revenues FY 2003-2004	5
Figure 2 - City Of Miami Gardens, Total Revenues FY 2003-2004 Chart	6
Figure 3 – City Of Miami Gardens, Total Expenditures FY 2003-2004	6
Figure 4 - City Of Miami Gardens, Total Expenditures FY 2003-2004 Chart	7
Figure 5 - City Of Miami Gardens, Non-Recurring Revenues/Expenditures FY 2003-2004	7
Figure 6 - City Of Miami Gardens, Non- Recurring Revenues FY 2003-2004 Chart	8
Figure 7 – Ad Valorem Revenues FY 2003-2004	10
Figure 8 – Franchise Fee Revenues FY 2003-2004	11
Figure 9 – Utility Tax Revenues FY 2003-2004	11
Figure 10 –Communication Tax Revenues FY 2003-2004	
Figure 11 – Occupational License Revenues FY 2003-2004	12
Figure 12- Other License, Fee and Permit Revenues FY 2003-2004	13
Figure 13 - Building Permit Revenues FY 2003-2004	13
Figure 14 – Intergovernmental Revenues FY 2003-2004	14
Figure 15 – Charges for Service Revenues FY 2003-2004	14
Figure 16 – Fines and Forfeitures revenues FY 2003-2004	15
Figure 17 – Other Revenues FY 2003-2004	15
Figure 18 – Local Option Gas Tax FY 2003-2004	16
Figure 19 – Non-Recurring Revenues FY 2003-2004	16
Figure 20- City Of Miami Gardens, Total Expenditures FY 2003-2004 - Budget Detail	
Figure 21 - City Of Miami Gardens, Non-Recurring Items FY 2003-2004 - Budget Detail	
Figure 22- City Council Expenditures FY 2003-2004 - Budget Detail	
Figure 23 - City Manager Expenditures FY 2003-2004 - Budget Detail	
Figure 24 - City Clerk Expenditures FY 2003-2004 - Budget Detail	
Figure 25 - City Attorney Expenditures FY 2003-2004 - Budget Detail	20
Figure 26 – General Government Expenditures FY 2003-2004 - Budget Detail	21
Figure 27 – Finance Department Expenditures FY 2003-2004 - Budget Detail	
Figure 28 – Police Personnel Positions	
Figure 29 – Police Department Expenditures FY 2003-2004 - Budget Detail	
Figure 30 – Code Enforcement Expenditures FY 2003-2004 - Budget Detail	
Figure 31 – Building and Planning Department Expenditures FY 2003-2004 - Budget Detail	
Figure 32 – Public Works Expenditures FY 2003-2004 - Budget Dettail	
Figure 33 – Parks and Recreation Expenditures FY 2003-2004 - Budget Detail	
Figure 34 – Debt Service Expenditures FY 2003-2004 – Budget Detail	
Figure 35 – Transportation Fund Expenditures FY 2003-2004 - Budget Detail	
Figure 36 – Police education Fund Expenditures FY 2003-2004 - Budget Detail	
Figure 37 – Capital Project Fund Expenditures FY 2003-2004 - Budget Detail	
Figure 38 – City Of Miami Gardens –Functional Organization Chart	32

Executive Summary

The following report represents the Proposed Operating Budget for the Fiscal Year (FY) 2003-2004 for the City of Miami Gardens and is intended to serve several purposes. As a policy document, this budget serves to inform the reader about the organization, how the departments will be organized and the services the new city will provide during its first year of operation. As a financial plan, the budget details the costs associated with providing municipal services and how the services will be funded.

This budget report presents a consolidated picture of the total revenue and expenditures for the General Operating Fund, Transportation Fund, Police Education Fund and Capital Project Fund. The operation of each fund is accounted for through a set of self-balancing accounts that comprise each fund's revenues and expenditures.

The figures contained in this report were derived from a number of sources including the State of Florida Department of Revenue and Miami-Dade County.

The proposed FY 2003 – 2004 general operating budget identifies a total of \$32,946,000 in revenues with corresponding expenditures. Total non-recurring revenues and expenditures balance at a total \$10,848,430.

Revenues	Proposed Budget
Ad Valorem (Property) Taxes	
Property Tax Roll, 2003 - \$2,573,100,344 UMSA Millage Rate (Proposed) – 2.447 Operating Levy Delinquent with Penalties and Interest Tax Certificate Redemption	\$ 5,982,000 N/A N/A
Sub-total Ad Valorem Taxes	\$ 5,982,000
Franchise Fees Electric Gas Towing Refuse (Solid Waste)	3,400,000 205,000 N/A N/A
Sub-total Franchise Fees	\$ 3,605,000
Utility Taxes Electric Gas Water	4,953,000 190,000 832,000
Sub-total Utility Taxes	\$ 5,975,000
Communications Services Tax Communications Services Tax	\$ 3,250,000
Sub-total Com. Services Taxes	\$ 3,250,000
Occupational License Taxes County Occupational License Tax Unincorporated/City Occ. Lic. Tax	\$ 34,000 240,000
Sub-total Occupational License Taxes	\$ 274,000

Other Licenses Fees and Permits	
Other Licenses, Fees and Permits	<u>\$ 165,000</u>
Sub-total Other Lic., Fees & Permits	\$ 165,000
Building Permit Fees	
Bldg Permits and Processing Fees	\$ 552,000
	y 002,000
Sub-total Building Permit Fees	\$ 552,000
Intergovernmental Revenues	
Alcoholic Beverage Licenses	36,000
State Revenue Sharing	3,289,000
Local Gov. Half-cent Sales Tax	5,905,000
Motor Fuel Tax Refunds	<u>35,000</u>
Sub-total Intergovernmental Revenues	\$9,265,000
Charges for Services	
Photocopy Fees	1000
Park Prog. and Facility Rental Fees	173,000
rank riog. and radiity Nortain cos	
Sub-total Charges for Services	\$ 174,000
Fines and Forfeitures	
County Court Fines	630,000
(Include Traffic Ticket Second Dollar)	,
Violations-Local Ordinance	432,000
Sub-total Fines and Forfeitures	\$ 1,062,000
Other Revenues	
Off-Duty Revenues	\$ 200,000
Bus Bench Permit Fees	41,000
Interest Earnings	369,000
g	
Sub-total Other Revenues	\$ 610,000
Local Option Gas Taxes	
Local Option Gas Tax (6%)	1,450,000
New Local Option Gas Tax (3%)	582,000
Sub-total Local Option Gas Taxes	2,032,000
Total Revenues	\$32,946,000
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Figure 1 - City Of Miami Gardens, Total Revenues FY 2003-2004

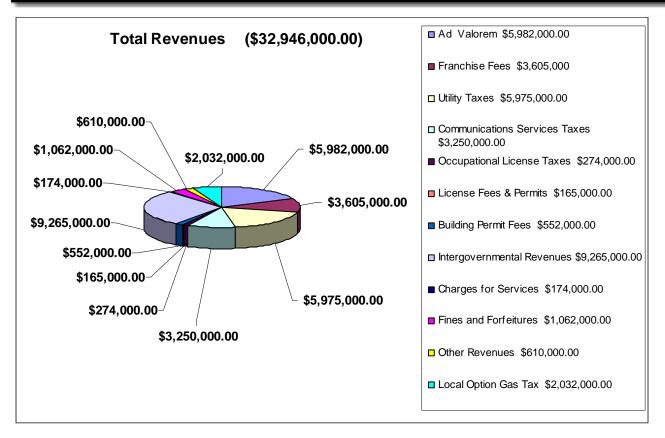


Figure 2 - City Of Miami Gardens, Total Revenues FY 2003-2004 Chart

Expenditures	Proposed Budget
General Fund	<u> </u>
City Council	\$ 346,520
Office of the City Manager	560,380
Office of the City Clerk	237,000
Office of the City Attorney	200,000
General Government	2,193,520
Finance Department	226,080
Police Department	21,063,080
Code Enforcement	518,110
Building/Zoning/Planning	717,000
Public Works Department	470,510
Parks and Recreation Department	<u>2,300,000</u>
Total General Fund	28,832,200
Payments to other Funds	
Debt service payment on QNIP	631,000
Total Transportation Fund	3,182,800
Total Police Education Fund	300,000
Total Other Funds	\$4,113,800
Total All Fund Expenditures	\$32,946,000

Figure 3 - City Of Miami Gardens, Total Expenditures FY 2003-2004

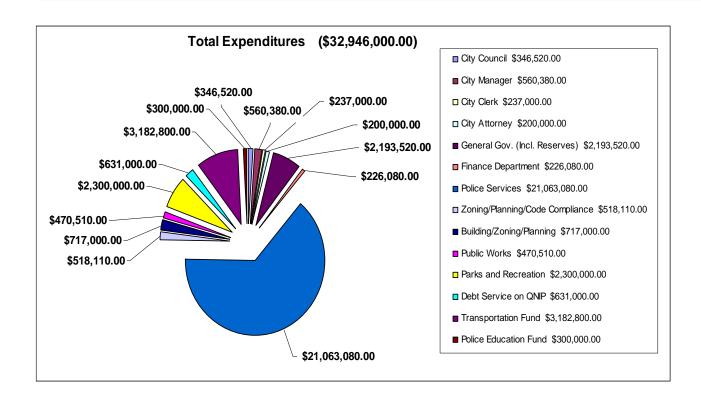


Figure 4 - City Of Miami Gardens, Total Expenditures FY 2003-2004 Chart

Non-Recurring Revenues and Expenditures	Revenues	Expenditures
Non-recurring Revenues Federal, State and Local Grants Impact fee for Police and Parks Safe Neighb. Parks Proceeds Total Non Recurring Revenues	\$ 100,000 268,600 <u>10,479,830</u> \$10,848,430	
Non-Recurring Expenditures Total Capital Project Fund Total Non-Recurring Expenditures		\$10,848,430 \$10,848,430
Total Non Recurring Funds	\$ 0	\$ 0

Figure 5 - City Of Miami Gardens, Non-Recurring Revenues/Expenditures FY 2003-2004

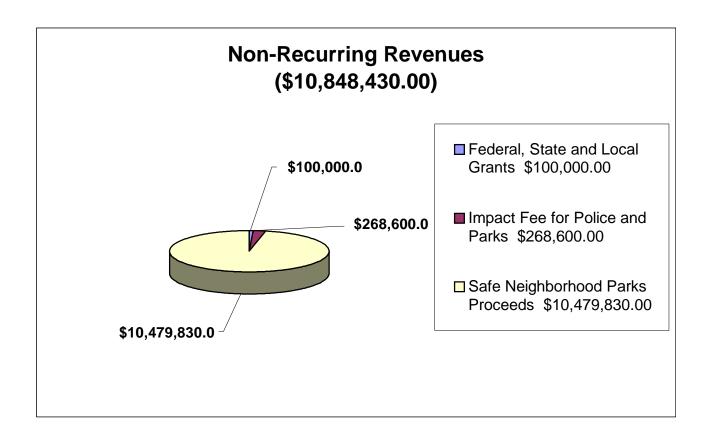


Figure 6 - City Of Miami Gardens, Non-Recurring Revenues FY 2003-2004 Chart

Introduction

The City of Miami Gardens is the first city to be incorporated in Miami-Dade County that is "Revenue Neutral." This means that the City of Miami Gardens generates revenue close to the break even point to cover the cost of services currently being provided within the boundaries of the City. All of the cities that incorporated prior to the City of Miami Gardens were "Donor" communities or communities that generated substantially more revenue than the cost of services within their municipal boundaries. This fact does not predict the success or failure of the City of Miami Gardens, but it does mean that the City will have to diligently monitor on a constant basis all revenues and expenditures incurred. This responsibility is very important due to the fact that this new city has no revenue collection history to benchmark against.

Interim and Transition Period

In an effort to help the Council understand some of the expenditures in the FY 2003-2004 budget it is necessary to explain the difference between the Interim Period and the Transition Period. The Interim Period refers to the time period between May 13, 2003 (the day the Charter passed) and the day that the City and the County agree to the initial interlocal agreements. The Transition Period is the time period from the date the interlocal agreements are signed until the date that the City takes over or contracts out all of the municipal services provided in the boundaries of the City. **Please note:** Services can be contracted out to the County.

One critical issue will be the reconciliation of cost and services provided for during the interim period. These costs are assessed by the County at the rate at which the County pays for these services, and as such these costs may be higher than if the City provided the services themselves or contracted the services out. The longer the City stays in the Interim Period the more susceptible the City is to having the cost of services exceeding the revenues generated by the City. It is imperative that the time period that the City is in the Interim Period is minimal to insure that the City maximizes all revenues. In the proposed FY 2003-2004 County budget message prepared by the County Manager, he states: "It is estimated that Miami Gardens, during a transition period lasting through September, 2004, will receive services exceeding revenues received directly by UMSA from the area of the city by \$12 million...Miami Gardens will receive funding directly from the state including sales tax and municipal revenue sharing funds. As is the case of all new cities, we will reconcile the cost of service provided to the revenue received by each new city... In the case of Miami Gardens, the UMSA General Fund budget includes a payment of \$12 million from the City to fund the cost of transition year services. To the extent that the City can reduce the transition period and provide services directly or through contract, this amount can be reduced." Therefore, with emphasis on the previous statement, it is essential to complete the interlocal agreements in the most expeditious manner possible.

The interlocal agreements that are referred to address Local Police Services, Specialized Police Services, and the Master Municipal Services (addressing all other municipal services), with Miami-Dade County. The police agreements will outline how much the City will encumber in the FY 2003-2004 budget for police services. Since police services are mandated by County ordinance and is in place for a minimal of 3 years with a fourth year for orderly transition, if the City decides to create its own police department, it is not necessary to address timeframes in the initial agreement but reach agreement on cost of services. The master interlocal agreement will not only outline a cost for the services provided through the Transition Period, but it will also outline a procedure and a timeframe for a seamless transition from County provided services to a city service delivery process.

Revenues:

Ad Valorem Taxes

Ad Valorem Taxes (also referred to as Property Taxes) are levied on all taxable real and personal property within Miami-Dade County and are calculated as a percentage of the value of real or personal property. The percentage is expressed in mills (thousandths of dollars). Therefore, a mill of tax is the rate of tax equal to \$1.00 for each \$1,000.00 of assessed property value.

Presently, anyone owning property within the City of Miami Gardens pays the Miami-Dade County Tax (County-wide and Debt service) and the City Tax (currently the Unincorporated Municipal Service Area Tax), as well as a Library District Tax, Fire and Rescue District Tax, Miami-Dade County School Board Tax (operating and debt service), Everglades Project Tax, South Florida Water Management District Tax, the Florida Inland Navigation District Tax and the Children's Trust Tax. When you total all the proposed 2003 millage rates for the different taxing authorities mentioned above – a property owner in Miami Gardens is estimated to have a total millage rate assessment of 21.8605 for every \$1,000.00 of assessed property value.

The proposed city tax (which replaces the UMSA Tax millage rate) for the year 2003 is \$2.447. The proposed city tax is exactly the same as the existing UMSA tax so you will not experience an increase in taxes due to the incorporation of the City of Miami Gardens.

The gross taxable value for the City of Miami Gardens is \$2,573,100,344 based on the 2002 taxable property roll figures provided by the Miami-Dade County Tax Collector's Office. The proposed millage rate for 2003 is \$2.447, which will generate \$5,982,000 in Ad Valorem revenues budgeted at a 95% collection rate.

Ad Valorem Taxes (Property Taxes)	Proposed Budget
Operating Levy Delinquent with Penalties and Interest Tax Certificate Redemption	\$ 5,982,000 N/A N/A
Total Ad Valorem Taxes	\$ 5,982,000

Figure 7 - Ad Valorem Revenues FY 2003-2004

Franchise Fees

Franchise Fees are paid by public service businesses for use of City streets, alleys and property in providing their services to the citizens of a community. Services requiring franchises include electricity, natural gas, refuse, towing, and solid waste collection.

The Franchise Fee revenue for electricity is generated from a 6% charge on each customer's electric bill within the City of Miami Gardens. The budget estimate is derived from information provided directly by Florida Power and Light on total electricity sales for the area over a one-year period. The revenue projection for the City will be \$3,400,000.

The Franchise Fee revenue for gas is generated from a 6% charge on each customer's gas bill within the limits of the City of Miami Gardens and collected from those companies providing gas to both residential homes and businesses. The projected revenue from this source is \$205,000.

The Franchise Fee for Towing and Solid Waste are not currently collected by the County for distribution to the

City of Miami Gardens. The City may consider an appropriate charge and authorize the collection of such fees at another time.

Franchise Fees	Proposed Budget
Electric	3,400,000
Gas	205,000
Towing	N/A
Refuse (Solid Waste)	N/A
Total Franchise Fees	\$ 3,605,000

Figure 8 – Franchise Fee Revenues FY 2003-2004

Utility Taxes

Utility Taxes are municipal charges levied by a city on every purchase of a public service within the corporate limits. Public service includes electricity, gas, fuel oil, and water. Section 166.231(A), Florida Statutes, authorizes the City of Miami gardens to collect Utility taxes. The City has also approved an Ordinance authorizing the receipt of said revenue source.

The total Utility Tax revenue on electricity is derived from a 10% tax levied on each customer's electric bill. The estimate based on an average per capita amount from neighboring jurisdictions multiplied by the population of the City of Miami Gardens yields a total of \$4,953,000 in revenues from Electricity Utility Taxes.

The Utility Tax on Gas is derived from a 10% tax levied on each customer's gas bill. Based on neighboring jurisdictions, the average per capita amount yields a total projection of \$190,000 in revenues from Gas Utility Taxes.

The Utility Tax on Water is derived from a 10% tax levied on each customer's water bill. Based on the revenues for one of the neighboring municipalities, the per capita amount generates projected revenues of \$832,000.

Utility Taxes	Proposed Budget
Electric	\$4,953,000
Gas	190,000
Water	832,000
Total Utility Taxes	\$ 5,975,000

Figure 9 – Utility Tax Revenues FY 2003-2004

Communications Services Tax

The Communications Services Tax is a municipal levy on communications services which include telecommunications, cable, direct-to-home satellite and related services. This definition encompasses voice, data, audio, video, or any other information or signals, including cable services, which are transmitted by any medium. Some examples of services subject to the tax are: Long distance or toll telephone, cable television, direct-to-home satellite, mobile communications, private line services, pagers and beepers, telephone charges made by a hotel or motel, facsimiles (Fax), when not provided in the course of professional or advertising service, and telex, telegram, and teletype. The current rate charged by the Miami-Dade Unincorporated Municipal Service Area is 5.820%. As a new city, the City of Miami Gardens recently approved rates to

become effective January 1, 2004. The rate is 5.22 which includes an add-on of .12 for cities who do not assess a permitting fee. It is anticipated that \$3,250,000 will be generated by the Communications Services Tax.

Communications Services Tax	Proposed Budget
Communications Services Tax	\$ 3,250,000
Total Communications Services Taxes	\$ 3,250,000

Figure 10 - Communication Tax Revenues FY 2003-2004

Occupational Licenses

An Occupational License is a tax imposed for the privilege of doing business in a County and/or City. Anyone providing merchandise, entertainment or service directly or indirectly to the public, even through a one-person company or home-based occupation, must obtain a license to operate.

Miami-Dade County issues a County-wide Occupational License. In accordance with County Code Sec. 8A-17A, revenues derived from the issuance of a County Occupational License to a business, profession or occupation whose place of business is located within a municipality, are apportioned between the unincorporated area of the County and the incorporated municipality where the business is located. The portion to be remitted to the municipality is determined by a ratio which divides the municipality's population by the County population. According to the County, it is anticipated that the portion of the County Occupational License revenue to be remitted to the City of Miami Gardens will total approximately \$34,000.

Additionally, the County Tax Collector issues and collects revenues from the Unincorporated Municipal Service Area. If a business is located in the unincorporated area, both taxes must be paid (Sec. 8A-171 and Sec.8A-224 of the Miami-Dade County Code). As a new city, The City of Miami Gardens will assume the Unincorporated Municipal Service Area Occupational License Tax rate. The City Occupational License Tax will be exactly the same as the Unincorporated Municipal Service Area Occupational License Tax, so there will be no experience of an increase in taxes due to the incorporation of the city. According to the County, the City Occupational License Tax (formerly the Unincorporated Municipal Service Area Occupational License Tax) will generate approximately \$240,000 in revenues.

Occupational License Taxes	
	Proposed Budget
County Occupational License Tax Unincorporated/City Occupational License Tax	\$ 34,000 <u>240,000</u>
Total Occupational License Taxes	\$ 274,000

Figure 11 – Occupational License Revenues FY 2003-2004

Other Licenses, Fees and Permits

Other Licenses, Fees and Permits include revenue from certificates of occupancy, certificates of use, planning and zoning fees, site plan application fees, re-inspection fees, paving permits, right-of-way permits, banner permits, garage sale permits, etc.

According to the County's Office of Management and Budget, planning and zoning fees collected for the 2000-2001 fiscal year for public hearing applications, administrative variances, administrative site plan reviews, substantial compliance determinations and other applications totaled \$165,000.

Other Licenses, Fees and Permits	Proposed Budget
Other Licenses, Fees and Permits	<u>\$ 165,000</u>
Total Other Licenses, Fees and Permits	\$ 165,000

Figure 12- Other License, Fee and Permit Revenues FY 2003-2004

Building Permits

A building permit is a document issued by the Building and Planning Department which allows a person to begin a construction activity within the corporate limits of the City of Miami Gardens and signifies compliance with the provisions of the Florida Building Code and other pertinent regulations and codes. The permits are issued for construction such as electrical, plumbing, structural, mechanical, etc. The fees for the various types of permits are set by city ordinance and it is expected that the County fees currently in effect will be adopted as the city's fees. Because the proposed building permit fees will be exactly the same as the County building permit fees, you will not experience an increase in cost

Currently Building and Zoning are proprietary functions and as such the fees associated with these functions cover the current cost of these functions, it is recommended that the County continue to provide the Building department function, and that the County continue to provide the backup for the Zoning process, as the Council will make all zoning decisions, until such time as the Council can entertain a RFP process for these services.

Building Permits Fees	Proposed Budget
Building Permits and Processing Fees	\$552,000
Total Building Permit Fees	\$552,000

Figure 13 - Building Permit Revenues FY 2003-2004

Intergovernmental Revenues

Intergovernmental Revenues are defined as those revenues that are generated by other governmental agencies and remitted to the jurisdiction. Examples of these types of revenues include all Federal, State, and local grants, the Alcoholic Beverage Tax, State Revenue Sharing proceeds, the Local Government Half-cent Sales Tax, and Motor Fuel Tax Rebate.

Alcoholic Beverages Licenses for the manufacture, distribution and sale of alcoholic beverages generate funds, which are collected by the State of Florida. Every municipality is entitled to approximately 38% of the

proceeds of the tax collected within its municipal limits. The amount of revenues estimated from this source for the City is \$36,000.

The State Revenue Sharing Program provides for revenue from 32.4% of the tax on each pack of cigarettes, plus \$.01 municipal gas tax, plus 25% of the state alternative fuel decal user fee. The City of Miami Gardens share is determined by a complex formula involving State, County and City population figures, property valuations and sales tax collections. The latest projection obtained from the Florida Department of Revenue is \$3,289,000.

Chapter 82-154 of the Florida Statutes provides for funds generated by 9.653% of the state sales tax to be distributed to municipalities as a Local Half-cent Sales Tax. The latest projection for the Local Government Half-Cent Sales tax for the City of Miami Gardens is \$5,905,000.

The Motor Fuel Tax Refund revenues are generated when a city purchases fuel and is required to pay state taxes on the fuel, but later submits reimbursement requests to the State on a monthly basis based on its tax exempt status. The projection for this source is estimated at \$35,000.

Intergovernmental Revenues	Proposed Budget
Alcoholic Beverage Licenses	\$36,000
State Revenue Sharing	3,289,000
Local Government Half-cent Sales Tax	5,905,000
Motor Fuel Tax Refunds	35,000
Total Intergovernmental Revenues	\$9,265,000

Figure 14 – Intergovernmental Revenues FY 2003-2004

Charges for Services

Charges for Services are defined as those revenues that are generated from miscellaneous services provided to the citizenry by the municipality and paid for by fees. These can be from services such as alarm permit fees, park facility rental/use fees, lien search fees, photocopy fees, police identification/fingerprint card fees, sale of maps, microfilm fees, etc. For the purposes of determining the amount of revenue that may be expected from the newly incorporated City of Miami Gardens, the initial revenues will be derived solely from photocopy fees, park facility rental fees and lien search fees. As the city matures, other revenue sources may be identified.

The revenue estimate below budgets for the provision of about 6,000 photocopied pages at \$0.15 per page over a one-year period. The park program and facility rental fees was budgeted at \$173,000 and based on actual revenue figures provided by Miami-Dade County for fiscal year 2002.

Charges for Services	Proposed Budget
Photocopy Fees	\$1,000
Park Program and Facility Rental Fees	<u>173,000</u>
Total Charges for Services	\$174,000

Figure 15 – Charges for Service Revenues FY 2003-2004

Fines and Forfeitures

Revenues generated from Fines and Forfeitures include fees collected by the Courts for judgments and fines collected from violations of local ordinances.

The County Court Fines are a revenue source derived from a direct dollar reimbursement to the City from the County for the traffic and parking violations issued by the police department within the city limits. The estimated revenue to the City of Miami Gardens is \$630,000.

The revenues in the Violations – Local Ordinance category are generated when the owner of a property within the corporate limits of the proposed City of Miami Gardens violates a city code. According to the County's Office of Management and Budget, a total of \$432,000 was generated in revenues from code enforcement activity for FY 2000-2001.

Fines and Forfeitures	Proposed Budget
County Court Judgments and Fines Violations-Local Ordinance	630,000 <u>432,000</u>
Total Fines and Forfeitures	\$ 1,062,000

Figure 16 - Fines and Forfeitures revenues FY 2003-2004

Other Revenues

Other Revenues are generated from interest earnings, impact fees for police and parks, and off-duty police. Off-duty police revenues for cities in close proximity to Miami Gardens translates into a per capita rate of approximately \$10.37 which generates \$200,000 in off-duty police revenues; however, since the majority of the money collected is for salary, the City of Miami Gardens could only retain an administration fee equal to 23% of this per capita rate.

A permit fee for bus bench/shelter advertising may be collected from companies providing bus benches within the city limits. The City of Miami Gardens has 600 bus benches, 400 of which have advertising. Utilizing the average fee of \$103 per advertising bench, it is conservatively estimated that \$41,000 will be generated from this revenue source.

The amount proposed for the interest earnings is based on a calculation of 1% of available revenues. This is a very conservative estimate.

Other Revenues	Proposed Budget
Off-Duty Police Revenues Bus Bench Permit Fees Interest Earnings	\$ 200,000 41,000 <u>369,000</u>
Total Other Revenues	\$ 610,000

Figure 17 - Other Revenues FY 2003-2004

Local Option Gas Taxes

The distribution of gas tax proceeds in Miami-Dade County are governed by interlocal agreements pursuant to state law. The proceeds for the Three Cent Capital Improvement Local Option Gas Tax will continue to be shared between the County (74 percent) and all eligible municipalities (26 percent). Also pursuant to the interlocal agreement the proceeds of the Six Cent Local Option Gas tax will be shared by the County (70.70 percent) and all eligible municipalities (29.30 percent). The distribution of the proceeds among eligible municipalities for both taxes is determined based on the ratio of municipal population and centerline roadway mileage maintained by all eligible incorporated municipalities in Miami-Dade County. Population figures are weighted at 75 percent while the centerline mileage figures are weighted at 25 percent for calculating each municipality's share of the total projected gas tax proceeds. Distribution schedules developed by the State Department of Revenue indicate that for the Three Cents Local Option Gas Tax revenue projection is \$ 582,000; and the revenue projection for the Six Cents Local Option Gas Tax is \$1,450,000.

Local Option Gas Taxes	Proposed Budget
Three Cents Local Option Gas Tax Six Cents Local Option Gas Tax	\$ 582,000 1,450,000
Total Local Option Gas Taxes	\$2,032,000

Figure 18 - Local Option Gas Tax FY 2003-2004

Non-recurring Revenues

The City of Miami Gardens will be applying for grants as they are identified during the year. The grants currently administered by the County for Miami Gardens include \$10,479,830 in Safe Neighborhood Parks grants which are for capital improvement related programming. Because these are non-recurring revenues they have been included in the non-recurring revenue section and shall be expended in the Capital Improvement Fund. In addition, it is anticipated that the City of Miami Gardens will apply for and receive a total of \$100,000 from additional grant sources for miscellaneous projects. Finally, because of the nature and limited uses for impact fees \$268,600 collected in police and park impact fees will be used for capital improvements.

Non-Recurring Revenues	Proposed Budget
Impact fees for Police and Parks	\$ 268,600
Federal, State and Local Grants Safe Neighborhood Parks Grants	100,000 <u>10,479,830</u>
Total Non-Recurring Revenues	\$10,848,430

Figure 19 - Non-Recurring Revenues FY 2003-2004

Expenditures:

Expenditures	Proposed Budget
General Fund	
City Council	\$ 346,520
Office of the City Manager	560,380
Office of the City Clerk	237,000
Office of the City Attorney	200,000
General Government	2,193,520
Finance Department	226,080
Police Department	21,063,080
Code Enforcement	518,110
Building/Zoning/Planning	717,000
Public Works Department	470,510
Parks and Recreation Department	<u>2,300,000</u>
Total General Fund	28,832,200
Other Fund Payments	
Debt service payment on QNIP	631,000
Total Transportation Fund	3,182,800
Total Police Education Fund	300,000
Total Other Funds	\$4,113,800
Total All Fund Expenditures	\$32,946,000

Figure 20- City Of Miami Gardens, Total Expenditures FY 2003-2004 - Budget Detail

Non-Recurring Revenues and Expenditures	Revenues	Expenditures
Non-recurring Revenues Federal, State and Local Grants Impact fee for Police and Parks Safe Neighb. Parks Proceeds Total Non Recurring Revenues	\$ 100,000 268,600 <u>10,479,830</u> \$10,848,430	
Non-Recurring Expenditures Total Capital Project Fund Total Non-Recurring Expenditures		\$10,848,430 \$10,848,430
Total Non Recurring Funds	\$ 0	\$ 0

Figure 21 - City Of Miami Gardens, Non-Recurring Items FY 2003-2004 - Budget Detail

City Council

The City of Miami Gardens City Council consists of a Mayor and six elected Council Members. This budget allocates \$346,520 for the expenses of the City Council.

City Council Expenditures		2003-2004 Proposed Budget
Monthly Stipend Mayor (3,500 per month) Council Seats 1-6 (1,000 per month) Sub-total		\$42,000 <u>72,000</u> \$114,000
Expenses Accounts Mayor (1,200 per month) Council Seats 1-6 (1,200 per month) Sub-total		\$14,400 <u>86,400</u> \$100,800
Travel Expenses Travel Allowance Sub-total	\$2,000 for the Mayor and the Council Members	\$14,000 \$14,000
Support Staff Exec. Assistant to the City Council Administrative support FICA Workers Compensation Retirement Contribution Employee Insurance Benefits Sub-total	7.65% of Salary 10% of Salary 12% of Salary \$500/emply./month	\$50,000 30,000 \$6,120 8,000 9,600 12,000 \$115,720
Capital Outlay One Computers and Furniture Sub-total Total City Council Expenditures	\$2,000 per station	\$2,000 \$2,000 \$346,520

Figure 22- City Council Expenditures FY 2003-2004 - Budget Detail

Office of the City Manager

The City Manager, the chief administrative officer of the City, ensures the proper implementation of laws, policies, provisions of the City Charter and acts of the Council through the administration of all departments, divisions and agencies of the City government. The City Manager submits a proposed annual budget, capital improvement program and comprehensive annual financial report to the City Council. Operating expenditures detailed below include travel and per diem covering the cost of the annual International City/County Management Association conference and rentals and leases covering the cost of a leased vehicle for the manager. In addition, the City will need the services of a public information officer and a grant writer/community economic development officer. The public information officer will be responsible for disseminating all information to the public and the media as it relates to the day to day operation of the City. The grant writer/community economic development officer has a dual role. This individual will be responsible for locating and gathering information about all federal, state, and local, grants that are available to the City. In addition this individual will be responsible for assisting the City Manager in developing a comprehensive economic development plan to be presented to the Council.

The manager's salary is based on information provided to the City by The League of Cities that delineates comparable salaries for a city of 100,000 or more residents across the State of Florida. All other salaries reflected in this budget are consistent with the information provided by The League of Cities and are projected at the maximum end of the salary range.

Office of the City Manager Expenditures	Calculation	2003-2004 Proposed Budget
Personnel Services City Manager (Salary max) Assistant City Manager (Salary max) Administrative Asst /Shared Services Public Information Officer Grant Writer/ Comm. Develop. Officer FICA Workers Compensation Retirement Contribution Employee Insurance Benefits Total Personnel Services	7.65% of Salary 10% of Salary 12% of Salary \$ 500/emply./month	\$160,000 115,000 35,000 40,000 45,000 23,980 39,500 47,400 30,000 535,880
Operating Expenditures Travel and Per Diem Rentals and Leases (Auto) Repair and Maintenance –(Auto) Operating Supplies - Gasoline Publications, Dues and Training Total Operating Expenditures		4,000 6,000 3,000 1,500 <u>4,000</u> \$18,500
Capital Outlay - Machinery and Equipment Three Computers and Furniture Total Capital Outlay	\$2,000 per station	\$ 6,000 \$6,000
Total Office of the City Manager		\$560,380

Figure 23 - City Manager Expenditures FY 2003-2004 - Budget Detail

Office of the City Clerk

The City Clerk is the secretary for the City Council, the Local Planning Agency, the Planning Board, and the Record Keeper of the municipal corporation. The City Clerk serves as the financial disclosure coordinator with the Florida Commission on Ethics; serves as the records management liaison with the Florida Department of State; and maintains custody of City records including agreements, contracts, ordinances, resolutions and proclamations. In addition to the City Clerk there is a need, in a city of this size, to have on staff an Assistant City Clerk and an Administrative Assistant. These positions will be responsible for assisting the City Clerk with the day to day functions of the City Clerk's office.

Please note: Operating expenditures includes \$10,000 in contractual services to cover the costs of codification, indexing of minutes and records retention are allocated in this section of the budget. In addition, \$45,000 for legal advertising costs, related to notices in the newspaper, radio or other medium, are captured in the General Government section of this budget.

Office of the City Clerk Expenditures	Calculation	2003-2004 Proposed Budget
Personnel Services		
City Clerk		\$ 70,000
Assistant City Clerk		50,000
Administrative Assistant		35,000
FICA	7.65% of Salary	11,900
Workers Compensation	10% of Salary	15,500
Retirement Contribution	12% of Salary	18,600
Employee Insurance Benefits	\$ 500/emply./month	18,000
Total Personnel Services		\$219,000
Operating Expenditures		
Records Retention		\$10,000
Travel and Per Diem		2,000
Total Operating Expenditures		\$1 <mark>2,000</mark>
		, ,
Capital Outlay - Machinery and Equipment		
Three Computers and furniture	\$2,000 per station	<u>\$6,000</u>
Total Capital Outlay	•	\$6,000
Total Office of the City Clerk		\$237,000

Figure 24 - City Clerk Expenditures FY 2003-2004 - Budget Detail

Office of the City Attorney

The City Attorney provides legal support and opinions to the City Council, City Manager, Department Directors and advisory boards, on all legal issues affecting the City. The Office of the City Attorney may assist the City Clerk with the drafting of resolutions and ordinances. The City Attorney is responsible for drafting and reviewing agreements, contracts and leases. The City Attorney may defend and prosecute cases involving the City.

When evaluating the City Attorney's Office there are two options available to the City. The City can create its own in house fully staffed City Attorney's Office equipped with all required legal support, or the City can contract this function to an individual or firm. Looking at the example of Miami Lakes, Palmetto Bay and Pincrest it is fiscally advantageous for the City to contract for these services for the 2003-2004 budget cycle.

Office of the City Attorney Expenditures	Calculation	2003-2004 Proposed Budget
Operating Expenditures Legal Services Special Legal Services Total Operating Expenditures		\$150,000 <u>50,000</u> \$200,000
Total City Attorney & Special Counsel		\$200,000

Figure 25 - City Attorney Expenditures FY 2003-2004 - Budget Detail

General Government

This section of the budget covers a variety of items of a general nature not applicable to any one specific department or office such as the human resources function which is shared by all departments. Other general expenditures in this section's budget estimate include costs associated with software costs for all computers, communication and freight service costs such as telephones and postage, utility costs such as electricity and water for office space, rental and lease costs associated with the office space, insurance, janitorial services, office supplies, recruitment costs, printing, and office equipment. Most importantly, this section of the budget includes a Contingency Reserve of \$1,000,000 and a Tax Equalization Reserve of \$500,000. The Contingency Reserve represents approximately 3% of the total general fund, and is necessary to help the City cover any shift in projections in the budget. Also, substantial reserves are necessary to assist the City in obtaining a favorable bond rating.

General Government Expenditures	Calculation	2003-2004 Proposed Budget
Personnel Services Personnel Director (Risk Mgr./EEO officer) Administrative Assistant		\$ 70,000 35,000
Receptionist		30,000
FICA	7.65% of Salary	10,300
Workers Compensation	10% of Salary	13,500
Retirement Contribution Employee Insurance Benefits	12% of Salary \$ 500/emply./month	16,200 18,000
Total Personnel Services	\$ 500/emply./month	\$ 193,000
Operating Expenditures		
Miscellaneous Services		\$5,000
Relo. Exp. for City Manager (if needed)		10,000
Executive Search for Manager		25,000
Travel and Per Diem		2,000
Telephones and cell phones		30,000
Utility Services Rentals and Leases (office space)		20,000 145,000
Insurance		40,000
Software System Maintenance		5,000
Printing (Proclamations, Spc. Presentations)		10,000
Office Equipment Leases		5,000
Janitorial Services		17,000
Office Supplies		10,000
Publications, Dues and Training		5,000
Ads-Public-Legal notice Costs		45,000
CBO Reserve		10,520
Govern. Consultant (Tall. Lobbyist)		75,000
Information Technology Consultant Contingency Reserve		35,000 1,000,000
Tax Equalization Reserve		500,000 500,000
Total Operating Expenditures		\$1, 994 , 520
Capital Outlay - Machinery and Equipment		
Office Furniture	\$2,000 per station	<u>\$6,000</u>
Total Capital Outlay		\$6,000
Total General Government		\$2,193,520

Figure 26 – General Government Expenditures FY 2003-2004 - Budget Detail

The Tax Equalization Reserve is in place to offset any shift in the projection of property tax revenue or any other revenue. Chapter 200 of the Florida State Statutes limits a municipality to only budget 95% of the projected property taxes to be collected. Revenue placed in the Tax Equalization Reserve should not be expended for any purpose, unless revenue projections in the last quarter are dictating the necessity of releasing these funds.

Finance Department

The Finance Department is the central fiscal control and accounting body of the City government. The Finance Director serves as the Chief Financial Officer for the City. The Department deals with the daily finance/accounting activities including payroll, accounts payable, accounts receivable, revenue collection, cash management, debt management, risk management, purchasing, and financial reporting. The Finance Director provides vital support in the development of the Comprehensive Annual Financial Report and the Annual Budget and Capital Program.

Finance Department Expenditures	Calculation	2003-2004 Proposed Budget
Personnel Services Finance Director		\$ 75,000
Account Clerk FICA Workers Compensation	7.65% of Salary 10% of Salary	45,000 9,180 12,000
Retirement Contribution Employee Insurance Benefits	12% of Salary \$ 500/emply./month	14,400
Total Personnel Services		\$167,580
Operating Expenditures Accounting and Auditing Travel and Per Diem		\$50,000 2,000
Publications, Dues and Training Total Operating Expenditures		<u>2,500</u> \$54,500
Capital Outlay - Machinery and Equipment Two Computers and Furniture Total Capital Outlay	\$2,000 per station	\$4,000 \$4,000
Total Finance Department		\$226,080

Figure 27 - Finance Department Expenditures FY 2003-2004 - Budget Detail

Police Department

Police Services will be provided by Miami-Dade County for the first three years of incorporation. The following figures represent the costs associated with the creation of the City of Miami Gardens Police Department as a functioning arm of the Miami-Dade Police Department. The costs for the service provided by the County during the transition period will be negotiated in an interlocal agreement between the City and the County. The cost of the services during the transitional period will be a part of the supplemental Transition Budget.

The City of Miami Gardens Police Department will be a full service community oriented police agency, committed to community involvement with concentration placed on the prevention of crime. This will be accomplished through the establishment of a department of 145 sworn police officers and 22 civilian support staff. Below is a proposed position table.

Positions	Number of Persons
SWORN PERSONNEL	
Major	1
Captain	1
Lieutenant	6
Sergeant	17
Detectives	23
Officer	97
TOTAL SWORN PERSONNEL	145
CIVILIAN PERSONNEL	
Administrative Secretary	1
Secretary	2
Public Service Aide	8
Police Crime Analysis Specialist	4
Police Records Specialist	4
Police Station Specialist	1
Office Support Specialist	1
Data Entry Specialist	1
TOTAL CIVILIAN PERSONNEL	22
Total Proposed Positions	167

Figure 28 – Police Personnel Positions

Police Department Expenditures	Qty.	2003-2004 Proposed
All Expenditure figures based on the Miami-Dade Police Department Proposal for Contractual Services for Proposed Incorporation Area of City of Miami Gardens		Budget
Police cost per recommended personnel Sworn Personnel Cost		
(No cost for Commander)	145	\$10,323,330
Non-sworn Personnel Cost	22	<u>\$1,016,010</u>
Total Personnel	167	\$11,339,340
Vehicle Expenses		
Vehicles (Marked & PSA)	117	\$1,262,430
Vehicles (Unmarked) (Comm. Car No Cost)	36	227,500
Total Vehicles	153	\$1,489,930
Other Expenses Overtime Recommendation Enhanced Enforcement Total Other Expenses	136@\$4,170	567,120 300,000 \$867,120
Sub-total local patrol		\$13,696,390
Overhead Expenses (8.8%)		1,216,240
Total Localize Police Cost		\$14,912,630
Specialized Police Cost (cost assessed on a 3 yr average)		\$6,150,450
Total Police Department		\$21,063,080

Figure 29 – Police Department Expenditures FY 2003-2004 - Budget Detail

Code Enforcement

This budget proposes that the City of Miami Gardens assumes the responsibility for Code Enforcement in this first budget year. Code Enforcement currently is being provided by Miami-Dade Team Metro at a cost of approximately \$700,000. As such, the City assumption of these services would give the City more fiscal and actual control over Code Enforcement.

Note: All expenditures are based on an annual amount. In the event that any service is contracted for, either for the entire year or a portion of the year, the total annual amount must be equal to the budgeted amount represented.

Code Enforcement Expenditures	Calculation	Qty.	2003-2004 Proposed Budget
Personnel Services			
Code Enforcement Director	65,000	1	\$65,000
Administrative Assistant	35,000	1	35,000
Code Compliance Officer seat #1	40,000	1	40,000
Code Compliance Officer seat #2	40,000	1	40,000
Code Compliance Officer seat #3	40,000	1	40,000
Code Compliance Officer seat #4	40,000	1	40,000
FICA	7.65% of Salary		19,890
Workers Compensation	10% of Salary		26,000
Retirement Contribution	12% of Salary		31,200
Employee Insurance Benefits	\$ 500/emply./month		<u>36,000</u>
Total Personnel Services			\$373,090
Operating Expenditures Repair and Maintenance - Vehicles Uniforms Supplies Operating Supplies - Gasoline Operating Supplies - Other Training Planning expense Total Operating Expenditures	\$2,000 per vehicle 150,000 miles	5 \$.123	\$10,000 4,500 7,500 18,450 3,500 5,000 <u>5,000</u> \$53,950
Capital Outlay - Machinery and Equipment Six Computers and Furniture Radio System/Cell Phones Five Vehicles Total Capital Outlay	\$2,000 per station \$15,000 each		12,000 4,070 <u>75,000</u> \$91,070
Total Code Enforcement Cost			\$518,110

Figure 30 – Code Enforcement Expenditures FY 2003-2004 - Budget Detail

Building and Planning Department

The City of Miami Gardens Building and Planning Department will consist of two divisions. The Building Official heads the Building Division and the Planning Director heads the Planning Division. The Department will provide the residents of the City, architects, engineers, attorneys, developers, shopkeepers, and other government agencies with a friendly, courteous and expeditious turnaround of information and permit requests. The Building Division will be charged with the review, processing, issuance, and inspections of building

permits for the City of Miami Gardens. The focus of this division will be to provide for the orderly processing of permits, the assurance that inspections are being performed in a timely and safe manner and that construction complies with the provisions of all applicable codes. The Planning Division will be charged with the oversight of all inquiries pertaining to zoning, including but not limited to, property plat and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, issuance of sign permits, tree removal permits, special event permits, land development regulations and code compliance activity. The review responsibility for this division is regulated by Florida Statutes Chapters 163 and 380, Florida Administrative Code Section 9-15. These regulations control the development and implementation of The Comprehensive Master Plan, including development regulations, concurrency regulations, code enforcement, and other issues relating to the overall planning and land use function.

The following departmental budget provides for the salaries for all personnel necessary to provide services to the community. The positions were based on current service levels being provided by the County. An annual average of 4,400 permits are issued and an average of 15,300 inspections are conducted.

Building and Planning Department	Calculation	Qty.	2003-2004 Proposed
Expenditures			Budget
Personal Services			
Building Official	75,000	1	75,000
Planning Director	65,000	1	65,000
Administrative Assistant/Permit Clerk	30,000	1	35,000
Planner	40,000	1	40,000
Chief Building Inspector	45,000	1	45,000
Building Inspector	40,000	1	40,000
FICA	7.65% of Salary		23,000
Workers Compensation	10% of Salary		30,000
Retirement Contribution	12% of Salary		36,000
Employee Insurance Benefits	\$ 500/emply./month		30,000
Total Personal Services			\$419,000
Operating Expenditures			
Court Reporter Services			1,500
Master Plan Consultant			150,000
Travel and Per Diem			4,000
Repair and Maintenance - Vehicles	\$2,000 per vehicle	3	6,000
Repair and Maintenance Other	. , .		1,000
Printing and Binding			4,000
Other Current Charges			40,000
Operating Supplies - Gasoline	150,000 miles	\$.123	18,500
Operating Supplies - Other			3,000
Publications, Dues and Training			10,000
Total Operating Expenditures			\$238,000
Capital Outlay - Machinery and Equipment			
Six Computers	\$2,000 each		12,000
Radio System/Cell Phones	Ψ2,000 6α011		3,000
Three Vehicles	\$15,000 each		45,000
Total Capital Outlay	ψ10,000 cd011		\$60,000
Total Building and Planning Department			\$717,000
Total bulluling and Flamiling Department			φ1 11,000

Figure 31 – Building and Planning Department Expenditures FY 2003-2004 - Budget Detail

Currently Building and Zoning functions are proprietary in nature and as such the fees associated with these functions cover the current cost of these services. It is recommended that the County continue to provide the building department function, and that the County continue to provide the staff support for the Zoning process, until such time as the Council can entertain a RFP process for these services. The Council will have full jurisdiction over all zoning decisions. The role of County staff will be ancillary.

Public Works Department

The City of Miami Gardens Public Works Department will be responsible for the maintenance of roads and other public areas and facilities, beautification projects, third-party contract management, and the construction management of all capital improvement projects.

Public Works Department Expenditures	Calculation	Qty.	2003-2004 Proposed Budget
Personnel Services Public Works Director Administrative Assistant Foreman Laborers FICA Workers Compensation Retirement Contribution Employee Insurance Benefits	65,000 35,000 45,000 25,000 7.65% of Salary 10% of Salary 12% of Salary \$ 500/emply./month	1 1 1 4	\$ 65,000 35,000 45,000 100,000 18,740 24,500 29,400 42,000
Total Personnel Services Operating Expenditures Travel and Per Diem Repair and Maintenance - Vehicles Repair and Maintenance Other Other Current Charges Operating Supplies - Gasoline Operating Supplies - Other Publications, Dues and Training Total Operating Expenditures	\$2,000 per vehicle 125,000 miles	5 \$.123	\$359,640 2,000 10,000 5,000 1,000 15,370 10,000 3,500 \$46,870
Capital Outlay - Machinery and Equipment Two Computers and Furniture Four Vehicles Total Capital Outlay Total Public Works Department	\$2,000 per station \$15,000 each		\$ 4,000 <u>60,000</u> \$64,000 \$470,510

Figure 32 - Public Works Expenditures FY 2003-2004 - Budget Detail

The departmental budget provides for the salaries of seven employees with benefits. A total of \$3,000 was provided for in Travel and Per Diem to fund the conference expenses for the director. Repair and maintenance of vehicles appropriates \$10,000 for miscellaneous repairs to the four department vehicles. Additionally, \$5,000 was allocated in repairs and maintenance to cover the cost of maintenance of miscellaneous equipment used by the laborers. Other current charges provide \$1,000 for incidental charges. \$15,375 was funded for gasoline and \$10,000 in operating supplies to purchase maintenance equipment such as blowers, rakes, etc. Publications, dues and training are being funded at a cost of \$3,500. Capital outlay totaling \$64,000 provides for four trucks, two computers and furniture. **Note:** All expenditures are based on an annual amount. In the event that any service is contracted for, either for the entire year or a portion of the year, the total annual amount must be equal to the budgeted amount represented.

Parks and Recreation Department

Once the City of City of Miami Gardens takes over the park functions from the County, it will be operating the following sixteen parks:

Andover Park NW 209 Street and 1 Avenue	2.87 Acres	
Brentwood Park NW 195 Street and NW 32 Avenue	10.00 Acres	
Brentwood Pool 18800 NW 28 Place	4.00 Acres	
Buccaneer Park 3100 NW 207 Street	5.50 Acres Amenities:	 One lighted baseball field Two lighted Basketball Courts One Pump/power Building One Small Recreation Center One Roller Skating Ring (Not Lighted) Two Lighted Tennis Courts One tot-lot 50 parking spaces.
Bunche Park and Pool 15727 NW 22 Avenue	8.64 Acres Amenities:	 One lighted baseball field Four lighted basketball courts Thirty-three parking spaces One swimming pool One Bath house One Tot-lot
Carol Park 4230 NW 178 Street	5.66 Acres Amenities:	 One Lighted Baseball Field One Pump/Power Building One Tot-lot
Cloverleaf Park 303 NW 191 Street	1.27 Acres Amenities:	 Basketball Court (Not lighted) One Small Recreation Center 20 Parking Spaces
Lake Lucerne Park 20701 NW 22 Avenue	2.00 Acres	
Miami Carol City Park 3201 NW 185 Street	16.61 Acres Amenities:	 One Lighted Baseball Field Two Basketball Fields (Not Lighted) One Football/Soccer Field (Not Lighted) Park Administrative Buildings One Restroom One Shelter One tot-lot 86 Parking Spaces

27

Myrtle Grove Park and Pool 3030 NW 179 Street	7.69 Acres Amenities:	
3030 NW 179 Sileet	Ameniues.	 One Lighted Basketball Court One Maintenance Yard One Recreation/Youth League One swimming pool/bathhouse Two Lighted Tennis Courts 30 Parking Spaces
City of Miami Gardens Optimist Club NW 193 Street and 12 Avenue	4.13 Acres Amenities:	 Two Lighted Baseball Fields One Lighted Football/Soccer Field One Restroom/Concession Bldg. One Storage Building
Norwood Park and Pool 19401 NW 14 Avenue	4.94 Acres Amenities:	 One Baseball Field (Not Lights) One Small Recreation Center One Swimming Pool/Bathhouse Four Lighted Tennis Courts One Tot Lot 44 Parking Spaces
Risco Park (Owned by School Board) 19000 NW 37 Avenue	16.4 Acres Amenities:	 Two Lighted Baseball Fields One Baseball Field (Not Lighted) Five Basketball Courts (Not Lighted) Two Lighted Basketball Courts One Commemorative Structure One Pump/Power Building One Small Recreation Center One Restroom Concession Bldg. Two Lighted Tennis Courts 200 Parking Spaces
Rolling Oaks Park 18701 NW 17 Avenue	33.50 Acres Amenities:	 Two Basketball Courts (Not Lighted) One Restroom 23 Acres of Pine/Hardwood Rockland One Medium Shelter One Small Shelter Two Tennis Courts (Not Lighted) One Tot-lot
Scott Park 17710 NW 15 Court	9.7 Acres Amenities:	 One Lighted Baseball Field Two Lighted Basketball Courts One Pump/Power Building One Recreation/Youth League One Tot-lot
Vista Verde Park 21001 NW 39 Avenue	4.82 Acres Amenities:	 One Lighted Basketball Court One Jogging Path (Not Lighted) One Shelter One Tot-lot

In an effort to utilize the funds available for managing the parks it is recommended that the park's expenditure be divided into two separate categories. For the purposes of establishing this department's budget, the figures of actual operating expenditures provided by Miami-Dade County for each park were utilized.

Note: All expenditures are based on an annual amount. In the event that any service is contracted for, either for the entire year or a portion of the year, the total annual amount must be equal to the budgeted amount represented.

Parks and Recreation Department Expenditures	2003-2004 Proposed Budget City of Miami Gardens
Parks Maintenance Administration Building, Equipment, Landscaping	\$300,000 2,000,000
Total Parks and Recreation Department	\$2,300,000

Figure 33 - Parks and Recreation Expenditures FY 2003-2004 - Budget Detail

Debt Service- Quality Neighborhood Improvement Program (QNIP)

This expense will represent an ongoing cost to the City of Miami Gardens reflecting the City's share of the bond service cost for neighborhood improvements that were formerly provided by the County. The City's share of the bond service, payable to the County is \$631,000.00.

Debt Service	2003-2004 Proposed Budget City of Miami Gardens
Debt Service QNIP	\$631,000
Total Parks and Recreation Department	\$631,000

Figure 34 – Debt Service Expenditures FY 2003-2004 – Budget Detail

Transportation Fund

This fund manages the local option gas tax revenues and 35% of State Revenue Sharing revenues, which must be utilized for transportation. County and Municipal governments shall utilize the proceeds of the 6 cents local option fuel tax only for transportation expenditures. The proceeds of the 3 cents local option fuel tax must be used for only those transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan.

Section 336.025(7) of the Florida Statutes, defines "transportation expenditures" to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs:

- Public transportation operations and maintenance
- Roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment.
- Roadway and right-of-way drainage
- Street lighting
- Traffic signs, traffic engineering, signalization, and pavement markings
- Bridge maintenance and operation
- Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads.

It is projected that a total of \$1,150,800 will be generated for transportation improvements from Shared Revenues and \$2,032,000 will be generated from the Local Option Gas Taxes – providing for a total of \$3,182,800 for transportation related expenditures. The proposed budget allocates \$75,000 for engineering design services and \$500,000 for contract maintenance of the roads. In addition, \$2,607,800 was allocated in the capital outlay section to fund major capital improvements recommended by the consulting engineer.

Transportation Fund Expenditures	2003-2004 Proposed Budget City of Miami Gardens
Operating Expenditures Professional Services Road Maintenance Total Operating Expenditures	\$ 75,000 <u>500,000</u> 575,000
Capital Outlay Improvements to Roads Total Capital Outlay	\$2,607,800 \$2,607,800
Total Transportation Fund	\$ 3,182,800

Figure 35 - Transportation Fund Expenditures FY 2003-2004 - Budget Detail

Police Education Fund

The Police Education Fund manages funds collected through the Criminal Justice Standards and Training Trust Fund. Florida Statute 943.25 (13) authorizes municipalities to assess a \$2.00 court cost to be used for expenditures for criminal justice education degree programs and training courses (commonly referred to as "second dollar funding"). The court cost is assessed against every person convicted for violation of a state

penal or criminal statute or convicted for violation of a municipal or county ordinance within the City of Miami Gardens. The revenues generated for this fund are the judgment and fines which are estimated to be \$300,000 and may only be used for police training purposes.

Police Education Fund Expenditures	2003-2004 Proposed Budget City of Miami Gardens
Operating Expenditures	
Travel and per Diem	\$ 20,000
Training Supplies	50,000
Publications, Dues and Training	230,000
Total Operating Expenditures	300,000
Total Police Education Fund	\$ 300,000

Figure 36 - Police education Fund Expenditures FY 2003-2004 - Budget Detail

Capital Project Fund

This section provides for a brief overview of the capital improvement projects that are scheduled to take place during the first year of incorporation as well as a breakdown of those Capital Improvement Projects that are funded through the Capital Project Fund. The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital Improvement Projects typically take place over two or more years requiring continuing appropriations beyond a single fiscal year, but only those projects scheduled during the first year of the plan are financed and adopted as part of the City's Annual Operating Budget. The Capital Project Fund is established for those Capital Improvement Projects that are funded through transactions such as debt issuance, bond anticipation notes, special assessments or grant proceeds. More specifically, the Capital Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The fund uses the modified accrual basis of accounting.

For the purposes of this proposed budget, the only capital projects to be scheduled will be those that are funded through the non-recurring grant revenues identified in the Non-recurring Revenues section of this report.

Capital Project Fund Expenditures	2003-2004 Proposed Budget City of Miami Gardens
Capital Outlay Expenses State and Federal Grants Local Grants - County Total Capital Outlay	\$100,000 <u>\$ 10,748,430</u> 10,848,430
Total Capital Project Fund	\$ 10,848,430

Figure 37 - Capital Project Fund Expenditures FY 2003-2004 - Budget Detail

Expenditures •

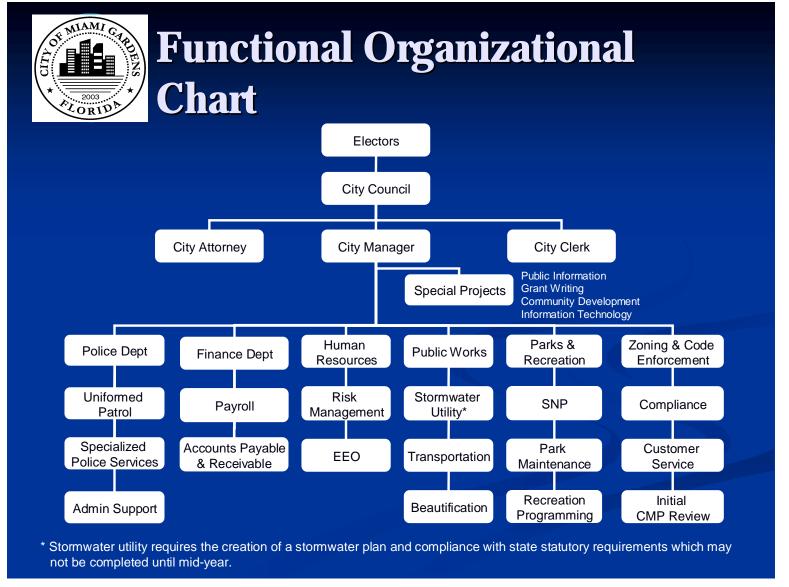


Figure 38 - City Of Miami Gardens - Functional Organization Chart

NOTES: